

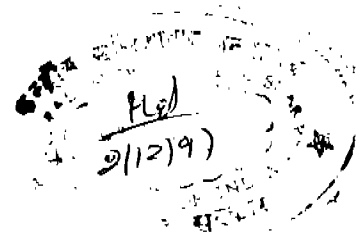


भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (I)
PART II—Section 3—Sub-section (I)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY



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नई दिल्ली, सोमवार, अक्टूबर 20, 1997/आश्विन 28, 1919

No. 411]

NEW DELHI, MONDAY, OCTOBER 20, 1997/ASVINA 28, 1919

MINISTRY OF FINANCE

(Department of Revenue)

(Foreign Tax Division)

CORRIGENDUM

New Delhi, the 13th October, 1997

G.S.R. 601(E).—In the notification of the Government of India, in the Ministry of Finance (Department of Revenue), G.S.R. No. 563(E), dated the 23rd September, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 23rd September, 1997, in the English version of the Agreement, after p. no. 15, following portions may be inserted :—

“Have agreed as follows :

[F. No. 501/6/91-FTD]

N. P. SAHNI, Jt. Secy.

Article 1,

PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

TAXES COVERED

1. The taxes to which this Agreement shall apply are :

- (a) in India, the income-tax including any surcharge thereon;
(hereinafter referred to as "Indian-tax")
- (b) in the Sultanate of Oman :
 - (i) the Company Income Tax;
 - (ii) the Profit Tax on commercial and Industrial Establishments;
(hereinafter referred to as "Omani tax")

2. This Agreement shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the taxes referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any substantial changes which are made in their respective taxation laws within one year from the date of such changes.

Article 3

GENERAL DEFINITIONS

1. In this Agreement, unless the context otherwise requires :

- (a) the term 'India' means the territory of India and include the territorial sea and above airspace it, as well as any other maritime zone in which India has